SIXTY-THIRD ANNUAL REPORT.

# Mount Auburn Cemetery.

JANUARY 1, 1895.

# SIXTY-THIRD ANNUAL REPORT.

The sixty-third annual report of the Trustees, together with the reports of the Superintendent and Treasurer, are herewith submitted to the Proprietors.

The financial operations of the past year have been attended with success notwithstanding the general business depression. The receipts from sales of lots and receiving tomb deposits have been much larger than usual, showing a gain of $10,500 over the previous year. The expenses on the other hand have been smaller, owing partly to less outlay in the preparation of new lots, as we already have a sufficient supply on hand, and in part to economy practised in view of the uncertain financial future, and the necessity of caution in the undertaking of new enterprises. The result is shown in the following condition of the funds: —

The Repair Fund amounts to $812,216.82, and its increase for the year is $40,532.44. This fund, it is always to be remembered, is not to be regarded as an asset, as its full amount is estimated to be balanced by the obligations assumed for the perpetual care of monuments and lots. The income from this fund must be used for these purposes only, and is not deemed large in consideration of the obligations assumed.

The Permanent Fund, which is to provide for the expenses of the cemetery after all the lots are sold, and which is accumulating under the provisions of the By-Laws, is now $344,009.27. The gain of the year is $13,218.51.

The General Fund, from which are to be made all large improvements, such as renewals of fences, buildings, green-houses, and the

like, now amounts to $119,456.63, and the gain of the past year is $19,074.63, not a large sum to meet the requirements constantly pressing on the cemetery from its growth and the developments of the city around it.

During the past year, it will be seen by reference to the Treasurer's report (pages 8 and 9), we have received from the city of Cambridge $506.80 for damages for land taken on Mt. Auburn Street, and paid them a curbstone assessment of $150. The land taken was a strip of about four feet in width by three hundred in length, on the Mt. Auburn Street side of our land occupied by the Superintendent's house and our green-houses. This land, not being within the limits of the cemetery, we hold, like other Cambridge citizens, liable to taxes and assessments. Mt. Auburn Street itself is now widened to sixty-six feet with sidewalks eleven feet in width on each side. It has been regraded and is mainly occupied by a double-track trolley electric railway of the West End Company. Some questions remain as yet unsettled with the city, which has now brought one of its extended thoroughfares along the whole front of our cemetery on Mt. Auburn Street.

The heat and drought of the last summer were severe. Our water works, however, furnished us an ample supply of water, though our engines were not worked to their full capacity. Should an additional supply be required in the future, we can readily obtain this by sinking a few additional wells and working our pumps at their full power.

We have every reason to continue satisfied with our purchase of the Bird lot and our side-track connection with the Fitchburg Railroad. We have received from this source during the past year fifty-seven car-loads or ten to twelve hundred tons of the best crushed stone. By the use of this material we hope in time to have as firm and solid road-beds as can be found in other parts of our vicinity, where good stone is more abundant than with us and the roads more easily kept in order.

The difficulty of finding good and safe investments for the Repair Fund is on the increase. By-Law VIII., which regulates these investments, was amended at the annual meeting of Feb. 2, 1885, so as to allow of investments in mortgages of real estate in *any city* in Massachusetts. A still further amendment is deemed necessary, as there are towns in the Commonwealth, like the town of Brookline, for instance, whose investments are quite as desirable as those of the cities.

As our By-Law at present reads, our Finance Committee are prevented from making any mortgage loans in these towns, however favorable the terms and security. The Trustees, therefore, propose the amendment of this By-Law by the insertion in the investment clause after the word " city " the words, " *or town.*"

The investment clause now reads : —

All such sums shall collectively constitute a separate fund, called the Repair Fund, and shall be invested in the public debt of the United States, or in that of the State of Massachusetts, or in the debt of any of the counties, cities, or towns of this State, or in mortgages of real estate in any city of Massachusetts, or in first mortgage bonds, or debenture bonds of railroads not mortgaged, of any railroad incorporated under the authority of this Commonwealth which has earned and paid regular dividends for the two years next preceding such investment.

The amended By-Law to which your sanction is asked at this meeting will read : —

All such sums shall collectively constitute a separate fund, called the Repair Fund, and shall be invested in the public debt of the United States, or in that of the State of Massachusetts, or in the debt of any of the counties, cities, or towns of this State, or in mortgages of real estate in any city *or town* in Massachusetts, or in first mortgage bonds, or debenture bonds of railroads not mortgaged, of any railroad incorporated under the authority of this Commonwealth which has earned and paid regular dividends for the two years next preceding such investment.

For the Trustees,

ISRAEL M. SPELMAN,
*President.*

## PERMANENT FUND.

| | | |
|---|---|---|
| Deposited with Massachusetts Hospital Life Insurance Company, as per last report | | $330,880.76 |
| Deposited in December, 1894 | $8,031.42 | |
| Interest | 5,187.09 | |
| | | 13,218.51 |
| | | $344,099.27 |

## THE OTHER PROPERTY OF THE CORPORATION

Consists of nearly 136 acres of cemetery grounds, with avenues and paths, water works for the supply of fountains and watering purposes, and underground pipes and drains, chapel and statuary, observatory, receiving tomb, gateway and other structures, reception house, and 5,620 feet of land on Mount Auburn Street, Superintendent's house, greenhouses, and 59,936 feet between Brattle and Mount Auburn streets, the Coolidge Lot on Grove Street, containing about six acres, the Bird Lot on Sawin and Cottage streets, containing about 44,000 square feet, and the Stone meadow on the east side of Coolidge Avenue, containing about five acres, on which are located the stables and other buildings.

Respectfully submitted,

H. B. MACKINTOSH, *Treasurer.*

BOSTON, Jan. 1, 1895.

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This certifies that we have examined the books and accounts of the Treasurer of the Proprietors of the Cemetery of Mount Auburn for the year eighteen hundred and ninety-four, and have found them correctly kept and properly balanced, with satisfactory vouchers for all payments.

The certificates of stock and other evidences of property were found in accordance with the statements of his accounts.

In the general account there appears to be a balance in the hands of the Treasurer of $12,744.58, and in the fund for repairs, $13,821.82.

T. QUINCY BROWNE,
HENRY S. SHAW, } *Committee on Finance.*

JANUARY 17, 1895.

## PERPETUAL REPAIR OF LOTS.

It is provided by Art. VIII. of the By-laws as follows: —

Donation in Trust. — "The Trustees may receive in trust from a Proprietor any sum of money, the *income* of which shall be appropriated to the repair of his lot, according to the terms of trust expressed in the form provided."

Perpetual Repair, with Guaranty. — "The Trustees may also guarantee the *perpetual* repair of lots, upon the payment of such a sum as the Committee on Lots shall deem sufficient for that purpose, a form for which is also provided."

"All such sums shall collectively constitute a separate fund, called the 'Repair Fund,' and shall be invested in the public debt of the United States, or in that of the State of Massachusetts, or in the debt of any of the counties, cities, or towns of this State, or in mortgages of real estate in any city in Massachusetts, or in first-mortgage bonds, or debenture bonds of railroads not mortgaged, of any railroad company incorporated under the authority of this Commonwealth, which has earned and paid regular dividends for the two years next preceding such investment."

"Each lot in relation to which such a contract shall have been made shall be credited, in a book kept for the purpose, with the principal sum paid on account of said lot; and at the close of each year a ratable proportion of the net income of the whole Repair Fund shall be carried to its credit, in conformity with the terms of said contracts."

Reconveyance in Trust. — "A Proprietor who shall have contracted with the corporation for the care and preservation of his lot forever, desiring to place the same in perpetual trust, for the purpose of restricting the right of burial, or for any other legitimate object, may, with the consent of the Committee on Lots, reconvey such lot to the corporation, to hold the same forever, for the uses and trusts

expressed in his deed of reconveyance; reserving to himself, and to such as may be beneficiaries thereunder, the right of admission, and such supervision as may not be inconsistent with the rights which have vested in the corporation."

Annexed to the GUARANTEE CONTRACT is a report by the Superintendent, with drawings, describing in detail the condition of the lot and structures thereon. The amount deposited is an *insurance* FOREVER that the lot and its belongings shall always be maintained in the condition shown in the report, which is made the basis of the contract.

To cover all the contingencies of the near and remote future, a sum is fixed, the income of which will be sufficient to provide for the care of the grass, including resodding, and the repair and renewal of such tomb, curb, monument, or headstone, as shown in Superintendent's report.

If any monument, or headstones are added subsequent to the contract, they can be covered in the same manner.

After a contract for perpetual repair, with *guaranty*, has been made, the lot may be reconveyed to the corporation *in trust*, naming in the deed the persons thereafter to be interred. The *title* to the lot being thus vested in the corporation, a *perfect security* is given that the wishes of the proprietor will be carried out.

Under the contract for DONATION IN TRUST, the *income* of any sum deposited is applied to the care and preservation of the lot.

The necessary forms for provision by will for the above are given herewith.

J. W. LOVERING,
*Superintendent.*

## CEMETERY OF MOUNT AUBURN.

FORM FOR CLAUSE IN WILL TO BEQUEATH MONEY FOR "PERPETUAL REPAIR, WITH GUARANTY," OF LOT.

I hereby direct my executors to pay to the Proprietors of the Cemetery of Mount Auburn such sum of money as may be found necessary to obtain from said corporation a contract for the Perpetual Repair, with Guaranty, of my Lot, No. on the way called in said Cemetery.

FORM FOR CLAUSE IN WILL DIRECTING "RECONVEYANCE OF LOT TO CORPORATION IN TRUST."

[*Reconveyance is only accepted after a Contract for Perpetual Repair, with Guaranty, has been made.*]

I hereby authorize and empower my executors to reconvey my Lot, No. , in trust, to the Proprietors of the Cemetery of Mount Auburn, in consideration of the Contract of Perpetual Repair, with Guaranty, for the purpose of securing it as a burial place for myself and the following persons:

and no other interments to be allowed.

# Proprietors of the Cemetery of Mount Auburn.

Office of the Corporation, 5 Tremont Street.

BOSTON, Jan. 28, 1895.

The Annual Meeting of the Proprietors of the Cemetery of Mount Auburn will be held at the Horticultural Hall, Tremont Street, Boston, on Monday, Feb. 4, 1895, at 3 1-2 o'clock P. M., to hear the Annual Reports, choose Trustees, consider the Amendment of the third clause of Article VIII. of the By-Laws, as proposed in the Annual Report of the Trustees and transact any other business that may legally come before the meeting.

L. G. FARMER, Secretary.